



POLARIS®

February 24, 2005

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{address & contact for EPA and/or California ARB }

RE: Letter of Intent for MY 2006 All-Terrain Vehicle and Off-Road Utility Vehicle Certification

{addressee},

Polaris Industries, Inc., (Polaris) submits this letter of intent outlining Polaris's plan for certifying model year 2006 new all terrain vehicle (ATV) and off-road utility vehicle (ORUV) engine families under the provisions of {applicable regulation}.

This letter and attachments include specific proprietary information concerning Polaris' future sales, product plans, and designs. This information is extremely competition sensitive and has not been shared with our competitors or the public. Polaris Industries Inc. therefore respectfully requests confidential treatment, pursuant to 5 U.S.C. §552(b)(4), 18 U.S.C. §1905, and the Agency's regulations in {applicable regulation}.

The remainder of this letter is organized as follows:

- 1) Request for Assignment of Reference Number
- 2) Polaris Contact for ATV/ORUV Certifications
- 3) Applications and Planned Running Changes
 - a) VIN and Vehicle Model Number Format (*attachment A*)
 - b) Engine Family Names (*attachment B*)
 - c) Averaging, Banking, and Trading
 - d) Schedule, Label Location and Anti-tampering
 - e) AECD information
- 4) Testing
 - a) Test Engine Selection
 - b) Lab Facilities
 - c) Certification Data
- 5) Owner's manuals
- 6) Warranty
 - a) Example of warranty statement from an ATV owner's manual (*attachment C*)
 - b) Example of warranty statement from an ORUV owner's manual (*attachment C*)
- 7) VECI Labels and Consumer Hangtags
 - a) Examples of all certified families (*attachment D*)
 - b) Request to modify VECI labels per {regulation}
 - c) Consumer Hangtags

1. Request for Assignment of Reference Number

Polaris requests that the a reference number be assigned indicating review of all aspects of this letter of intent. If changes are required, Polaris prefers to submit a corrected letter rather than receive partial approval.

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2. Polaris Contact for ATV/ORUV Certifications

The Polaris contact for all communications regarding Polaris ATV & ORUV certifications, including technical and advisory correspondence and receipt of executive orders will be:

{primary contact information}

Other Polaris employees authorized to communicate with EPA representatives regarding ATV/ORUV certification and compliance include:

{secondary contact information}

3. Applications and Planned Running Changes

Polaris will file requests for certificates of conformity for six (6) emission-compliant ATV/ORUV engine families following the guidance outlined in the ATV/OFMC Guidance 2 of 3. All Polaris ATV/ORUV engine families are intended for distribution in all 50 US states.

Polaris will certify engine families that comprise approximately 62 % of Polaris' projected ATV/ORUV volume, excluding California sales, per the MY 2006 phase-in allowance of 40 CFR 1051.145:

ENGINE FAMILY	CERTIFIED WITH EPA	CERTIFIED WITH CARB	PROJECTED 50 STATES SALES	PROJECTED CALIFORNIA SALES	PROJECTED NON-CALIFORNIA FLEET	
					EPA CERTIFIED	NOT EPA CERTIFIED
6POLX.0902CA	No	No				
6POLX.2442CA	No	No				
6POLX.1964CA	Yes	Yes				
6POLX.3294CA	Yes	Yes				
6POLX.4984CA	Yes	Yes				
6POLX.4994CA	Yes	Yes				
6POLX.6834CA	Yes	Yes				
6POLX.7604MA	Yes	Yes				

62%	38%
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Attachment A outlines the Polaris engine family naming convention for MY 2006 Polaris vehicles,

Attachment B outlines the Polaris Vehicle Identification Number (VIN) and model number conventions for off-road recreational vehicles.

Attachment C provides Polaris' proposed emissions limited warranty statement

Attachment D provides Polaris' proposed emission control label and consumer hang tag formats

Averaging, Banking, and Trading (ABT)

{ABT plan details}

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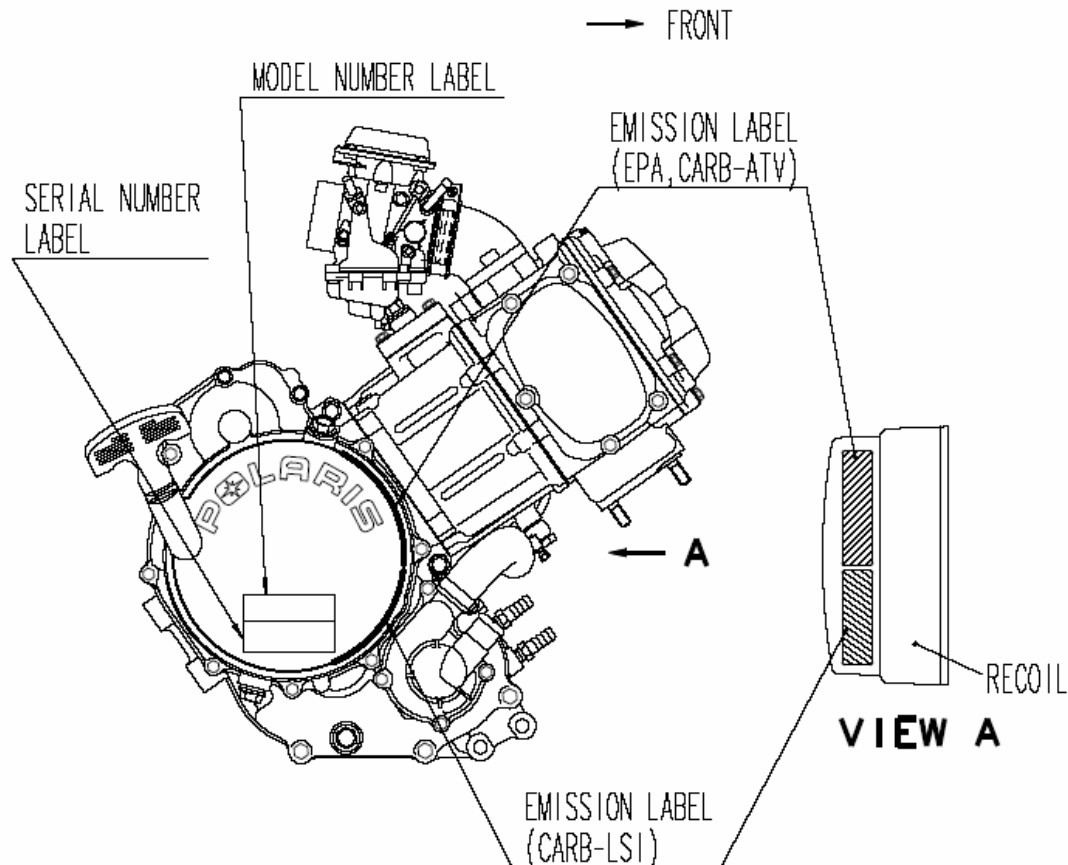
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Schedule, Label Location and Anti-tampering

The following outlines the schedule by which Polaris expects to file the ATV applications described above, and any anticipated mid-year running changes.

ENGINE FAMILY	APPLICATION SUBMITTAL DATE	PLANNED MID-YEAR RUNNING CHANGES	EMISSION CONTROL LABEL LOCATION	ANTI-TAMPERING MEASURES
6POLX.1964CA	12/17/04		ATV – CVT housing	Non-common air screw head
6POLX.3294CA	12/17/04		ATV – recoil housing	Brass or steel plug covering adjustable air screw
6POLX.4984CA	12/17/04		ATV – recoil housing ORUV - crankcase	
6POLX.4994CA	12/17/04		ATV – recoil housing	
6POLX.6834CA	12/17/04		ATV – recoil housing ORUV - crankcase	
6POLX.7604MA	12/17/04		ATV – recoil housing ORUV - crankcase	Sealed ECM



Carbureted Polaris ATV & ORUV models do not have any Auxiliary Emission Control Devices (AECDs). Tamper resistance measures are described in the table above.

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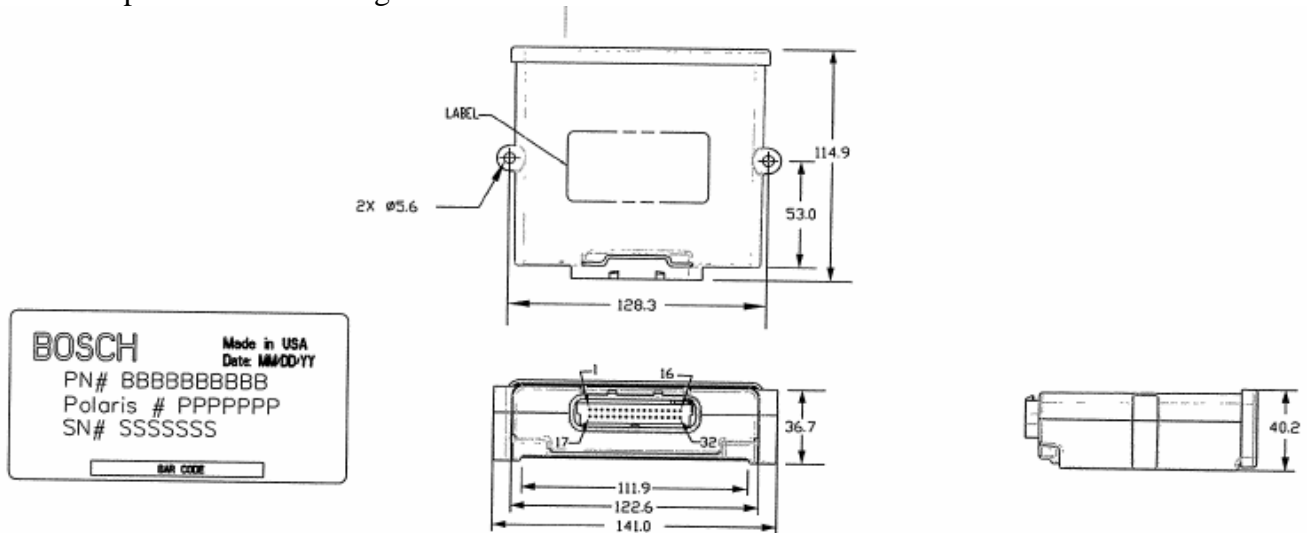


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Our Electronic Fuel Injection (EFI) models in engine family 6POLX.7604MA will use a sealed, “black box,” Electronic Control Module (ECM) that has no adjustable parameters and cannot be modified by the ultimate purchaser. See image below:



Engine Family 6POLX.7604MA AECDs:

TABLE A: Sensed Parameters versus Controlled Parameters

Sensed Parameter	Sensor	Controlled Parameters				
		FUEL	SPARK	LOCATION	QUANTITY	
Atmospheric Pressure	TBAP Sensor	X	X	Intake boot	1	
RPM (calculated from crankshaft position)	Crankshaft Position Sensor	X	X	Cylinder head	1	
Coolant Temperature	Thermister Sensor	X	X	Radiator	1	
Intake Air Temperature	TBAP Sensor	X	X	Intake boot	--	
Throttle Position	Throttle Position Sensor (TPS)	X	X	Throttle body	1	

Note: TBAP =  perature/Barometric Atmosphere Pressure

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TABLE B: Justifications for AECDs

Parameters			Device	Justifications/Notes
Controlled	Sensed	Measurable Range		
Fuel Metering (duration)	Coolant Temperature	-40° to +110° C	Thermister	Retain engine within EFI mapping (specification) and ensure proper engine operation.
	Throttle Position	20° to 90°	TPS	
	Air Intake Temp.	-59° to +178° C	TBAP Sensor	
Spark (timing)	Atmospheric Pressure	58 to 107 kPa		
	RPM (Crankshaft Position)	50 to 6550	CPS	

Emissions Testing

Good engineering practice will be applied to all aspects of emissions testing. Engines selected for certification will come from completely tooled builds prior to full production. Polaris will indicate any deviation from this plan with the relevant application. Test fuel consists of locally available gasoline for service accumulation and indolene clear test fuel for all emissions testing.


Emissions certification testing will occur at one of the following facilities

- Polaris Roseau, MN (vehicle assembly site, main engineering site)
- Polaris Osceola, WI (Polaris engine assembly site)
- Fuji Heavy Industries Saitama, Japan (Polaris engine supplier assembly site)
- Lotus Engineering, Michigan (contract emissions lab)

Certification Test Data

In accordance with prior discussions, Polaris intends to carry-across certification and deterioration data for existing ATV/ORUV families that have been certified by CARB to the 10,000 kilometer durability requirement. The “worst-case” emissions data will be used for both DF and certification data. Polaris prefers to test separate engines for DF and certification testing. Carry-over DF is applied as multiplicative per California requirements.

5. Owner's Manuals

Polaris owner's manuals can be viewed online or downloaded from the below website. Polaris will provide a user account upon request. The user account is required for access. 

<http://thewayout.polarisindustries.com/thewayout/default.aspx>

6. Warranty

Attachment C is the proposed ATV and ORUV warranty statements per the requirements per 40 CFR 1051.120. The warranty statements will be integrated into the owner's manuals for the certified engine families.



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9. VECI Labels and Consumer Hangtags

Polaris requests allowance of the omission of the engine date stamp that is required in the currently promulgated text of 40 CFR 1051.135(b)(6) from the VECI label and the owner's manual as long as it is permanently identified on each engine and Polaris can provide detailed engine manufacturing data on request. The manufacturing logistics for including this date stamp on either the VECI or owner's manual are considerable. This request retains the intent of the section in question per 40 CFR 1051.135(f). Polaris' request is consistent with the technical amendments proposed by the EPA September 10, 2004:

Attachment D is a complete listing of all Polaris VECI labels and consumer hangtags for ATV/ORUV engine families certified to {applicable regulation}. Actual labels will be provided as soon as possible and at least 90 days prior to production.

Consumer hangtags will be constructed of laminated paper and tied to the steering post of the vehicle. These hangtags will be approximately 3x5 inches in size with text sized to best fit (minimum of 10 point font).

Please contact the person(s) designated above with any questions or concerns regarding Polaris emissions compliance.

Sincerely,

{company authorized signature}

{signatory printed name & address}